District Annual Reports

Fiscal year-

The District's fiscal year begins on July 1 and ends on June 30.

Utah Code § 53G-4-403(1) (2019)

Annual fiscal audit and report-

The District's accounts shall be audited annually at District expense by an independent auditor who is a competent certified public accountant. The audit shall be conducted in conformance with the requirements of Utah Code § 51-2a-102(2), and an audit report will be prepared according to the requirements of Utah Code § 51-2a-102(3). The District shall use fund and program accounting methods and standardized account codes capable of producing financial reports that comply with generally accepted accounting principles, financial reporting requirements established by the State Board of Education under Utah Code § 53E-3-501, and accounting standards established by the state auditor as described in Utah Code § 51-2a-301. Copies of the audit report shall be submitted as follows:

1. A copy of the audit report shall be submitted to the State Superintendent of Public Education by October 1.

2. After any necessary audit adjustments are made to the audit report and verified by the auditor or auditors, the completed audit report shall be delivered to the State Superintendent of Public Education by November 30.

3. A copy of the completed audit report shall be filed with the State Auditor no later than December 31.

Utah Code § 51-2a-102 (2023) Utah Code § 51-2a-201(1) (2017) Utah Code § 51-2a-202 (2020) Utah Code § 53G-4-404 (2020)

Other statistical and financial reports-

The District shall forward statistical and financial reports for the preceding school year, containing items required by law or by the State Board of Education, to the State Superintendent at the times and in the forms and containing the information required by the State Board of Education.

Utah Code § 53G-4-403 (2019) Utah Code § 53G-4-404 (2019) Utah Admin. Rules R277-484-1 (May 8, 2026) Utah Admin. Rules R277-484-4 (May 8, 2026) Utah Admin. Rules R277-484-5 (May 8, 2026)

Annual letter of assurances-

Unless authorization for later submission has been obtained from the State Board of Education, by July 1 of each year, the Board shall send the State Superintendent of Public Education the Board's responses to the assurance document and other compliance forms. The Board's assurance document shall contain a signed attestation by the appropriate authority attesting to the accuracy and validity of all responses and assurances provided by the District.

Utah Admin. Rules R277-108-3 (June 7, 2024) Utah Admin. Rules R277-108-5 (June 7, 2024) Utah Admin. Rules R277-108-6 (June 7, 2024)